

The State Farmland Evaluation Advisory Committee 2010

Tax Commission administrative rule R884-24P-53 2011 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act is based on recommendations of the State Farmland Evaluation Advisory Committee (“The Farmland Committee”) to the Property Tax Division of the State Tax Commission.

Under Utah Code Annotated §59-2-514 the Farmland Committee recommends to the Tax Commission values for various classifications of land in agricultural use based upon the productive capabilities of the land when devoted to specific agricultural uses.
http://le.utah.gov/~code/TITLE59/htm/59_02_051400.htm

The Farmland Committee receives an independent study and report prepared by the Department of Applied Economics at Utah State University suggesting “productive values” for lands that qualify for the Farmland Assessment Act (FAA). Production data from 2009 was used to develop the proposed 2011 values. The full content of that report is in PDF at <http://tax.utah.gov/research/proposed/farmland/farmlandreport.pdf>

The Property Tax Division of the State Tax Commission uses the values recommended by the Farmland Committee to prepare schedules of the taxable value on a per acre basis of land subject to the Farmland Assessment Act (FAA). The schedules for 2011 were proposed in Administrative Rule R884-24P-53, which was open for 30 days for public comment, and adopted by the State Tax Commission on December 9, 2010. The final Rule R884-24P-53 can be viewed at <http://www.tax.utah.gov/research/effective/r884-24p-053.htm>

The Tax Commission would like to thank the 2010 members of the State Farmland Evaluation Advisory Committee:

D’Arcy Dixon Pignanelli, Commissioner, Utah State Tax Commission, Chair

Rex Larsen, Farming/Ranching, Member At-Large

Monte Munns, Box Elder County Assessor, Representing the County Assessor’s Association

Donald L. Snyder, Ph.D., Department of Applied Economics, Utah State University

Kyle Stephens, Deputy Commissioner, Utah Department of Agriculture

Sterling Brown, Utah Farm Bureau Federation Representative, (non-voting rep)